

State Government Tax Collections: 2008 Technical Documentation

The United States Census Bureau conducts an Annual Survey of State Government Tax Collection, as authorized by law under Title 13, United States Code, Section 182. The State Government Tax Collection files and tables contain annual statistics on the fiscal year tax collections of all 50 state governments in the United States. The statistics are for state governments only. They should not be interpreted as state area data (state plus local government tax collections combined).

This technical documentation contains information on the files and tables available for fiscal year 2008.

Introduction

Concepts and Terminology

In this survey and for all Census Bureau surveys on state and local government tax collections, "taxes" are defined as all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the state governments and the District of Columbia. However, all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes, as well as those designated to provide revenue are included.

Tax revenue is further defined to include related penalty and interest receipts of a government, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes) and individual income taxes.

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings. More detailed definitions are contained in the [2006 Government Finance and Employment Classification Manual](#), which can be found on the Governments Division Internet web site.

Current Dollars

The statistics in these files are in terms of current dollar amounts and are reported in thousands. They have not been adjusted for price or wage level changes occurring through the years.

Fiscal Years

The tax revenue data pertain to state fiscal years that end on June 30, 2008 in all but four states (NY, TX, AL, MI). Amounts shown for these four states reflect the different timing of their respective fiscal years, which were the 12-month periods ending on March 31, 2008 for New York, August 31, 2008 for Texas, and September 30, 2008 for Alabama and Michigan.

Coverage

The state government tax data presented by the Census Bureau may differ from data published by state governments because the Census Bureau may be using a different definition of which organizations are covered under the term, "state government."

For the purpose of State Government Tax Collections statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but it also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government but where the state government maintains administrative or fiscal control over their activities as defined by the Census Bureau.

For further information on the definition and organization of governments:

See Chapter 1 of the [Government Finance and Employment Classification Manual](#) and the [2007 Census of Governments](#).

Revisions

The State Government Tax Collections Survey released data for the Fiscal Year 2008 on March 30, 2009. Users should note that this release might include revisions to two prior years data. Revisions will be noted by the change in "Last Revised" date located at the bottom of the viewable data State Summary Table and Ranking Table.

The State Government Tax Collection Survey released revisions to the Fiscal Year 2008 data on December 9, 2009. A second set of revisions were released with the release of the Fiscal Year 2009 data on March 23, 2010. Any revisions made on March 23, 2010 are documented with the character "R" next to the revised figure. This is available on all viewable and downloadable data available on the survey's [website](#). For additional information on the revisions made please see [Detailed Revisions for Fiscal Year 2008](#).

File Descriptions

Summary Tables

The viewable summary tables contain aggregated summary data for the U.S. and for each state. State Government Tax Collections data are available as viewable files, spreadsheets, and fixed format, ASCII text files.

Filenames:

Viewable Tables: yy##**stax.html Spreadsheet: yystaxss.xls ASCII Data File: yystaxcd.txt

Where: yy=Year; ##=State ID; **=State Abbrev; stax=State Tax; ss=Spreadsheet; cd=Comma Delimited

Summary Table Spreadsheet File

The summary table spreadsheet is an MS Excel spreadsheet format of the above summary tables. There is an entry for each state, as well as a U.S. summary section.

Filename is yystaxss.xls (where yy represents the last two digits of the fiscal year)

Ranking Table

For 2006 and later, the ranking table shows states ranked by total taxes. Prior to 2006, the ranking table also showed states ranked by per capita amount. The ranking tables should be interpreted with caution; analysis based on rankings or per capita statistics can be misleading and misinterpreted because of subtle yet important differences in state government organization and economic structure. For example, using total taxes or per capita taxes as a measure of tax burden on the citizens of that state can be misleading because different states use different approaches to taxation, comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes – one must also understand how those taxes are collected. Comparing taxes across states can be difficult. The Census Bureau's statistics on tax revenue reflect taxes a state collects from activity within the state, not necessarily from its people within a state. Alaska, for instance, does not have general sales taxes or individual income taxes, but it does collect severance taxes from companies that extract oil and natural gas. Like Alaska, Florida does not collect individual income taxes, instead Florida relies heavily on a general sales tax, which, because of its tourist industry, is partially supported by visitors from outside Florida. In that sense, both Alaska and Florida collect "exported taxes" – taxes from people or organizations that may reside outside of their state.

Record Layouts

The files and tables contain nearly identical content. The data and amount of detail are identical. Variation among them pertains to the descriptions and or the format of the file. For the spreadsheet files, the records are self-explanatory, since they contain descriptive text within the spreadsheet. The same is true of the viewable tables, which can be downloaded as ASCII text files. Users can download these files and import them into any application.

Item Codes and Short Descriptions

Below are the finance tax codes with their corresponding description. Further definitions for each code are found in the [2006 Government Finance and Employment Classification Manual](#). A downloaded Excel table of this information is available online at http://www.census.gov/govs/statetax/data_file_layout.html.

Item Code	Description
T01	Property Taxes
T09	General Sales and Gross Receipts Taxes
T10	Alcoholic Beverages Sales Tax
T11	Amusements Sales Tax
T12	Insurance Premiums Sales Tax
T13	Motor Fuels Sales Tax
T14	Pari-mutuels Sales Tax
T15	Public Utilities Sales Tax
T16	Tobacco Products Sales Tax
T19	Other Selective Sales and Gross Receipts Taxes
T20	Alcoholic Beverages License
T21	Amusements License
T22	Corporations in General License
T23	Hunting and Fishing License
T24	Motor Vehicles License
T25	Motor Vehicle Operators License
T27	Public Utilities License
T28	Occupation and Businesses License, NEC
T29	Other License Taxes
T40	Individual Income Taxes
T41	Corporation Net Income Taxes
T50	Death and Gift Taxes
T51	Documentary and Stock Transfer Taxes
T53	Severance Taxes
T99	Taxes, NEC